

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 27TH FEBRUARY 2007 / 8TH PHALGUNA 1928

WP(C).No. 6498 of 2007(W)

PETITIONER:

**P.K.PARAMESWARA SHARMA,
SASTHA FLAMES, ERUMELY, KOTTAYAM DISTRICT.**

BY ADV. SRI.C.B.SREEKUMAR

RESPONDENTS:

- 1. STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES, SECRETARIAT, TRIVANDRUM.**
- 2. THE COMMERCIAL TAX OFFICER,
SALES TAX OFFICE, PONKUNNAM.**
- 3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY),
KANJIRAPALLY.**

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27/02/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 6498 OF 2007-W

JUDGMENT

The petitioner submits, there is some irregularity in Ext.P1 assessment order of KGST for the year 2002-03, passed on 16.11.2005. He has been granted instalment facility by this Court, by Ext.P7 judgment dated 20.7.2006, to pay the amount. He says, he has paid the entire amount as per Ext.P7, except the amount covered by the alleged irregularity. For rectifying the said irregularity, he has filed Ext.P9 petition. Thereafter, this Writ Petition is filed, seeking a direction to the respondents not to recover the balance amount till Ext.P9 is disposed of.

2. Heard the learned Government Pleader for the respondents also. Ext.P9 is not a statutory representation. Therefore, the prayer of the petitioner cannot be granted. If there is any irregularity in Ext.P1, the petitioner may work out the statutory remedy available to him, to correct the same. Subject to that right, this Writ Petition is closed.

27th February, 2007.

K.BALAKRISHNAN NAIR, JUDGE.

Nm/